

Exhibit S

Jay T. Segarra, MD
Camellia Place
2123 Government Street
Ocean Springs, MS 39564
March 30, 2000

Charlie Foster
Respiratory Testing Services, Inc.
4362-A Midmost Drive
Mobile, Alabama 36609

RE: Medicals from Warren, Ohio
March 14 - 16, 2000

ENTERED MAY - 3 2000

Dear Mr. Foster:

RECEIVED MAR 31 2000

Please remit for consultative services:

- ✓ Twenty-five (25) X-ray Interpretations (Warren, Ohio 03/14/00) @ \$60.00 each = \$1,500.00
- ✓ Twenty (20) Occupational Exposure Evaluations with X-ray Interpretations with ILO Readings, PFT interpretations, including patient exam and interview, with narrative reports and NIOSH ILO forms (Warren, Ohio 03/14/00) @ \$180.00 each = \$3,600.00
- ✓ Thirty-two (32) X-ray Interpretations (Warren, Ohio 03/15/00) @ \$60.00 each = \$1,920.00
- ✓ Twenty-five (25) Occupational Exposure Evaluations with X-ray Interpretations with ILO Readings, PFT interpretations, including patient exam and interview, with narrative reports and NIOSH ILO forms (Warren, Ohio 03/15/00) @ \$180.00 each = \$4,500.00
- ✓ Thirty-seven (37) X-ray Interpretations (Warren, Ohio 03/16/00) \$60.00 each = \$2,220.00
- ✓ Twenty-seven (27) Occupational Exposure Evaluations with X-ray Interpretations with ILO Readings, PFT interpretations, including patient exam and interview, with narrative reports and NIOSH ILO forms (Warren, Ohio 03/16/00) @ \$180.00 each = \$4,860.00

Enclosed please find medical reports, x-ray reports, ILO Forms, client lists, client folders, and x-ray films.

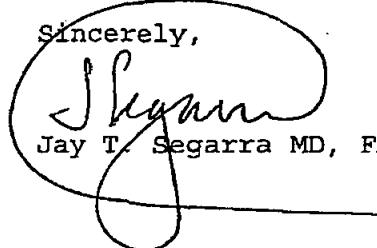
Total = \$18,600.00

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For your convenience a copy of Account 1 is attached.

Thank you for the opportunity to consult. If I can be of further assistance, please contact me anytime at the above address or call/FAX (228)-872-2411.

Sincerely,


Jay T. Segarra MD, FACP

JTS/lts
rt033000.ohio

PAYMENT DUE UPON RECEIPT, THANK YOU.